



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW RICHMOND CITY UTILITIES

Principal Office: 156 E FIRST STREET
NEW RICHMOND, WI 54017

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

NEW RICHMOND CITY UTILITIES _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW RICHMOND CITY UTILITIES**Utility Address:** 156 E FIRST STREET
NEW RICHMOND, WI 54017**When was utility organized?** 1/1/1890**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS A HORNER**Title:** UTILITY MANAGER**Office Address:**156 E FIRST STREET
NEW RICHMOND, WI 54017**Telephone:** (715) 246 - 3628**Fax Number:** (715) 246 - 7129**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE & CO. LLP**Title:****Office Address:** VIRCHOW KRAUSE & CO. LLP205 E GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY205 E GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 3/21/1997**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS A HORNER**Title:** UTILITY MANAGER**Office Address:**156 E FIRST STREET
NEW RICHMOND, WI 54017**Telephone:** (715) 246 - 3628**Fax Number:** (715) 246 - 7129**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:RALPH BERENDS, SECRETARY
LEE KELLAHER, COMMISSION MEMBER
PATRICK MCGURRAN, COMMISSION MEMBER
ROBERT MULLEN, COMMISSION MEMBER
GERALD WARRENS, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	394,852	970,508	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	251,092	561,024	2
Depreciation Expense (403)	71,289	258,226	3
Amortization Expense (404-407)	0		4
Taxes (408)	104,743	118,511	5
Total Operating Expenses	427,124	937,761	
Net Operating Income	(32,272)	32,747	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(32,272)	32,747	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	35,893	59,429	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	35,893	59,429	
Total Income	3,621	92,176	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,621	92,176	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,065	116,084	14
Amortization of Debt Discount and Expense (428)	30,973	5,718	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	24,469		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	67,507	121,802	
Net Income	(63,886)	(29,626)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,104,542	1,138,520	20
Balance Transferred from Income (433)	(63,886)	(29,626)	21
Miscellaneous Credits to Surplus (434)	0	38,375	22
Miscellaneous Debits to Surplus--Debit (435)	109,296	42,727	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	931,360	1,104,542	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	35,893	5
Total (Acct. 419):	35,893	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TRANSFER TO UNREGULATED SEWER	28,814	10
RESTATEMENT OF BALANCE FOR PROIR YEAR VACATION BALANCES	80,482	11
Total (Acct. 435)--Debit:	109,296	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	394,852	0	0	0	394,852	1
Less: interdepartmental sales	232		0		232	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	6,996				6,996	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
OPERATION OF REGULATED UTILITY 1/1 TO 4/10/97	172,318				172,318	6
Revenues subject to						
Wisconsin Remainder Assessment	559,942	0	0	0	559,942	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	101,566		101,566	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	101,566	0	101,566	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,038,768	11,074,757	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	867,597	3,335,918	2
Net Utility Plant	3,171,171	7,738,839	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	487,029	738,580	5
Other Investments (124)	0	444,383	6
Special Funds (125)	184,711	370,320	7
Total Other Property and Investments	671,740	1,553,283	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	488,718	170,254	8
Temporary Cash Investments (132)		482,061	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	64,455	98,942	11
Other Accounts Receivable (143)	5,693	18,319	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,460	163,069	14
Materials and Supplies (150)	11,642	12,342	15
Prepayments (165)	1,688	2,557	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	585,656	947,544	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,652	53,091	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	88,138	125,611	20
Total Deferred Debits	98,790	178,702	
Total Assets and Other Debits	4,527,357	10,418,368	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,490,518	2,584,604	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	931,360	1,104,542	23
Total Proprietary Capital	2,421,878	3,689,146	
LONG-TERM DEBT			
Bonds (221)	628,539	2,496,628	24
Advances from Municipality (223)	404,055		25
Other Long-Term Debt (224)			26
Total Long-Term Debt	1,032,594	2,496,628	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)			27
Accounts Payable (232)	15,482	37,732	28
Payables to Municipality (233)	48,246	80,157	29
Customer Deposits (235)			30
Taxes Accrued (236)	115,100	98,480	31
Interest Accrued (237)	6,767	15,496	32
Other Current and Accrued Liabilities (238)	27,407	52,914	33
Total Current and Accrued Liabilities	213,002	284,779	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	859,883	3,947,815	41
Total Liabilities and Other Credits	4,527,357	10,418,368	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,038,768	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,038,768	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	867,597	0	0	0	10
Total Accumulated Provision	867,597	0	0	0	
Net Utility Plant	3,171,171	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	819,036				819,036	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	71,289				71,289	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,654				6,654	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	77,943	0	0	0	77,943	13
Debits during year						14
Book cost of plant retired	28,182				28,182	15
Cost of removal	1,200				1,200	16
Other debits (specify):						17
					0	18
Total debits	29,382	0	0	0	29,382	19
Balance End of Year	867,597	0	0	0	867,597	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,642	11,070	2
Sewer utility		1,272	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>11,642</u>	<u>12,342</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 MRB	320	428	3,200	1
1992 A GO BOND	542	428	7,452	2
1997 C REVENUE BONDS ISSUANCE EXPENSE & DISCOUNT	30,111	428	0	3
Total			10,652	
Unamortized premium on debt (251)				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,584,604	1
Changes during year (explain):		
TRANSFER TO UNREGULATED SEWER	(1,094,086)	2
Balance end of year	1,490,518	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 MRB	07/15/1988	01/01/2008	7.00%	139,487	1
1997C REVENUE BONDS	12/15/1997	05/15/2008	5.00%	489,052	2
Total Bonds (Account 221):				628,539	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 A GO BOND	08/15/1996	10/15/2015	5.00%	104,608	1
1992 A GO BOND	07/15/1992	10/15/2011	5.00%	299,447	2
Total for Account 223				404,055	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	98,480	1
Accruals:		
Charged water department expense	104,743	2
Charged electric department expense		3
Charged sewer department expense	2,184	4
Other (explain):		
NONE		5
Total Accruals and other credits	106,927	
Taxes paid during year:		
County, state and local taxes	81,860	6
Social Security taxes	7,770	7
PSC Remainder Assessment	677	8
Other (explain):		
NONE		9
Total payments and other debits	90,307	
Balance end of year	115,100	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 MRB		11,201	11,201	0	1
1997C REVENUE BOND		864		864	2
Subtotal	0	12,065	11,201	864	
Advances from Municipality (223)					
1992 A GO BOND	4,770	18,905	19,078	4,597	3
1996A GO BOND	1,569	5,564	5,827	1,306	4
Subtotal	6,339	24,469	24,905	5,903	
Other Long-Term Debt (224)					
DEBT TRANSFERED TO UNREGULATED SEWER	9,157		9,157	0	5
Subtotal	9,157	0	9,157	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	15,496	36,534	45,263	6,767	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	828,375			3,119,440		3,947,815	1
Add credits during year:							
For Services	775					775	2
For Mains	23,800					23,800	3
Other (specify):							
SPECIAL ASSESSMENTS	6,933					6,933	4
Deduct charges (specify):							
TRANSFER TO UNREGULATED SEWER				3,119,440		3,119,440	5
Balance End of Year	859,883	0	0	0	0	859,883	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO ELECTRIC	247,394	1
ADVANCE TO TIF DISTRICTS	239,635	2
Total (Acct. 123):	487,029	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE ACCOUNT	184,711	4
Total (Acct. 125):	184,711	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	64,455	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	64,455	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS	5,693	12
Total (Acct. 143):	5,693	
Receivables from Municipality (145):		
UTILITIES ON TAX ROLL	1,369	13
OTHER MISC RECEIVABLES	6,933	14
DEBT SERVICE ALLOCATING COSTS	5,158	15
Total (Acct. 145):	13,460	
Prepayments (165):		
INSURANCE	1,688	16
Total (Acct. 165):	1,688	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER TOWER PAINTING	81,278	18
PRELIMINARY ENGINEERING SURVEY COSTS	6,860	19
Total (Acct. 183):	88,138	
Payables to Municipality (233):		
ACCOUNTS PAYABLE OPER & CAP THAT WERE PAID BY THE CITY- CURR	48,246	20
Total (Acct. 233):	48,246	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,993,453	0	0	0	3,993,453	1
Materials and Supplies	11,356	0	0	0	11,356	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	843,316	0	0	0	843,316	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	844,129	0	0	0	844,129	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,317,364	0	0	0	2,317,364	
Net Operating Income	(32,272)	0	0	0	(32,272)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.39%	N/A	N/A	N/A	-1.39%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,037,561	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,017,951	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,055,512	
Net Income		
Net Income	(63,886)	5
Percent Return on Proprietary Capital	-2.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

ON APRIL 10, 1997, THE NEW RICHMOND SEWER UTILITY WAS APPROVED FOR DEREGULATION BY THE PSC. THE NEW RICHMOND SEWER UTILITY AT DECEMBER 31, 1998 WAS A NON-REPORTING, UNREGULATED SEWER. THE ACCOUNTS OF THE WATER AND SEWER UTILITY WERE ALSO SEPERATED INTO SEPERATE FUNDS AS OF 1/1/97. THE AMOUNTS IN THIS REPORT ARE FOR THE COMBINED UTILITY IN 1996 AND ONLY THE WATER UTILITY AT DECEMBER 31, 1997. THE REVENUES OF THE SEWER UTILITY DURING THE FIRST 100 DAYS OF THE YEAR WHEN IT WAS OPERATING AS A REGULATED UTILITY ARE REPORTED ON PAGE F4 UNDER OTHER OPERATING REVENUES.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	385,155	1
Total Sales of Water	385,155	
Other Operating Revenues		
Forfeited Discounts (470)	987	2
Miscellaneous Service Revenues (471)	765	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,945	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,697	
Total Operating Revenues	394,852	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	43,280	9
Water Treatment Expenses (630-635)	6,411	10
Transmission and Distribution Expenses (640-655)	100,854	11
Customer Accounts Expenses (901-904)	15,919	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	84,628	14
Total Operation and Maintenance Expenses	251,092	
Other Operating Expenses		
Depreciation Expense (403)	71,289	15
Amortization Expense (404-407)		16
Taxes (408)	104,743	17
Total Other Operating Expenses	176,032	
Total Operating Expenses	427,124	
NET OPERATING INCOME	(32,272)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	101	92	1
Commercial	13	2,219	2,503	2
Industrial				3
Total Unmetered Sales to General Customers (460)	18	2,320	2,595	
Metered Sales to General Customers (461)				
Residential	1,893	109,348	189,658	4
Commercial	278	50,888	58,425	5
Industrial	22	70,278	46,419	6
Total Metered Sales to General Customers (461)	2,193	230,514	294,502	
Private Fire Protection Service (462)	20		6,903	7
Public Fire Protection Service (463)	2,273		60,988	8
Other Sales to Public Authorities (464)	39	20,360	19,935	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	108	232	12
Total Sales of Water	4,546	253,302	385,155	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	60,988	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	60,988	
Forfeited Discounts (470):		
Customer late payment charges	987	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	987	
Miscellaneous Service Revenues (471):		
reconnect charges	765	7
Total Miscellaneous Service Revenues (471)	765	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,996	10
Other (specify):		
recycling fees	949	11
Total Other Water Revenues (474)	7,945	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	2,428	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	23,445	7
Operation Supplies and Expenses (623)	1,223	8
Maintenance of Pumping Plant (625)	16,184	9
Total Pumping Expenses	43,280	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,061	10
Chemicals (631)	4,350	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	6,411	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,663	14
Operation Supplies and Expenses (641)	4,999	15
Maintenance of Distribution Reservoirs and Standpipes (650)	45,532	16
Maintenance of Mains (651)	10,193	17
Maintenance of Services (652)	13,443	18
Maintenance of Meters (653)	7,884	19
Maintenance of Hydrants (654)	7,140	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	100,854	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,650	22
Accounting and Collecting Labor (902)	11,869	23
Supplies and Expenses (903)	382	24
Uncollectible Accounts (904)	18	25
Total Customer Accounts Expenses	15,919	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,073	27
Office Supplies and Expenses (921)	4,301	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,695	30
Property Insurance (924)	4,676	31
Injuries and Damages (925)	1,249	32
Employee Pensions and Benefits (926)	43,022	33
Regulatory Commission Expenses (928)	228	34
Miscellaneous General Expenses (930)	9,588	35
Transportation Expenses (933)	3,279	36
Maintenance of General Plant (935)	3,517	37
Total Administrative and General Expenses	84,628	
Total Operation and Maintenance Expenses	251,092	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		98,480	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,184	2
Net property tax equivalent		96,296	
Social Security		7,770	3
PSC Remainder Assessment		677	4
Other (specify): NONE			5
Total tax expense		104,743	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204500				3
County tax rate	mills		4.115700				4
Local tax rate	mills		11.776900				5
School tax rate	mills		9.837200				6
Voc. school tax rate	mills		1.454700				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.389000				10
Less: state credit	mills		1.997000				11
Net tax rate	mills		25.392000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.776900				14
Combined School Tax Rate	mills		11.291900				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.068800				17
Total Tax Rate	mills		27.389000				18
Ratio of Local and School Tax to Total	dec.		0.842265				19
Total tax net of state credit	mills		25.392000				20
Net Local and School Tax Rate	mills		21.386797				21
Utility Plant, Jan. 1	\$	3,948,139	3,948,139				22
Materials & Supplies	\$	11,070	11,070				23
Subtotal	\$	3,959,209	3,959,209				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	3,959,209	3,959,209				26
Assessment Ratio	dec.		0.978000				27
Assessed Value	\$	3,872,106	3,872,106				28
Net Local & School Rate	mills		21.386797				29
Tax Equiv. Computed for Current Year	\$	82,812	82,812				30
Tax Equivalent per 1994 PSC Report	\$	98,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	98,480					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,025		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	142,835		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	144,860	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	137,639		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	72,785		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,105		20
Total Pumping Plant	213,529	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,430		23
Total Water Treatment Plant	5,430	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	70		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,025	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,835	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	144,860	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			137,639	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			72,785	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,105	20
Total Pumping Plant	0	0	213,529	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,430	23
Total Water Treatment Plant	0	0	5,430	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			70	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	433,604		26
Transmission and Distribution Mains (343)	2,185,945	54,480	27
Fire Mains (344)			28
Services (345)	356,262	17,423	29
Meters (346)	208,829	34,758	30
Hydrants (348)	242,461	9,521	31
Other Transmission and Distribution Plant (349)	327		32
Total Transmission and Distribution Plant	3,427,698	116,182	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	92,001		34
Office Furniture and Equipment (391)	9,392	188	35
Computer Equipment (391.1)	6,204	561	36
Transportation Equipment (392)	22,596	1,880	37
Stores Equipment (393)	339		38
Tools, Shop and Garage Equipment (394)	13,250		39
Laboratory Equipment (395)	585		40
Power Operated Equipment (396)	2,463		41
Communication Equipment (397)	2,982		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	6,610		44
Other Tangible Property (399)			45
Total General Plant	156,622	2,629	
Total utility plant in service directly assignable	3,948,139	118,811	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	3,948,139	118,811	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			433,604	26
Transmission and Distribution Mains (343)	13,991		2,226,434	27
Fire Mains (344)			0	28
Services (345)	3,473		370,212	29
Meters (346)	8,817		234,770	30
Hydrants (348)	1,714		250,268	31
Other Transmission and Distribution Plant (349)			327	32
Total Transmission and Distribution Plant	27,995	0	3,515,885	
GENERAL PLANT				
Land and Land Rights (389)			200	33
Structures and Improvements (390)			92,001	34
Office Furniture and Equipment (391)	47		9,533	35
Computer Equipment (391.1)	140		6,625	36
Transportation Equipment (392)			24,476	37
Stores Equipment (393)			339	38
Tools, Shop and Garage Equipment (394)			13,250	39
Laboratory Equipment (395)			585	40
Power Operated Equipment (396)			2,463	41
Communication Equipment (397)			2,982	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			6,610	44
Other Tangible Property (399)			0	45
Total General Plant	187	0	159,064	
Total utility plant in service directly assignable	28,182	0	4,038,768	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	28,182	0	4,038,768	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,075	26,075	1
February			23,196	23,196	2
March			24,248	24,248	3
April			22,641	22,641	4
May			25,984	25,984	5
June			31,986	31,986	6
July			36,939	36,939	7
August			44,027	44,027	8
September			39,889	39,889	9
October			36,331	36,331	10
November			21,708	21,708	11
December			21,285	21,285	12
Total for year	0	0	354,309	354,309	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				10,144	14
Other utility use explanation:					15
HYDRANT FLUSHING, FLUSHING FOR RINKS, STREET CLEANING					
Water pumped into distribution system				344,165	16
Less: Water sold				253,302	17
Losses and unaccounted for				90,863	18
Percent unaccounted for to the nearest whole percent (%)				26%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
WATER LOSS TEST DONE 6/97 - REPAIRED LEAKS IN SYSTEM					
Maximum gallons pumped by all methods in any one day during reporting year				2,165	21
Date of maximum: 8/27/1997					22
Cause of maximum:					23
FRIDAY CANNING - VEGETABLE PROCESSING AT PEAK					
WATER TOWER FILLED AFTER INSPECTION					
Minimum gallons pumped by all methods in any one day during reporting year				364	24
Date of minimum: 5/31/1997					25
Total KWH used for pumping for the year				329,625	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 3	WELL # 4	1
Location	EAST FIRST STREET	NORTH FIRST STREET	WEST 5TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1932	1945	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	800	670	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1932	1945	1962	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 5			14
Location	ST 11TH STREET & BILMAR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1988			23
Type	ELECTRIC			24
Horsepower	60			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER # 1	TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
	ET	ET	5
Year constructed	1964	1964	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7
	STEEL	STEEL	8
Elevation difference in feet (See Headnote 3.)	131	131	9
	131	131	10
Total capacity in gallons	300,000	250,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	1,925				1,925
M	D	1.250	101		101		0
M	D	1.500	660				660
M	D	2.000	4,958		260		4,698
M	D	4.000	7,066				7,066
A	D	6.000	2,668				2,668
M	D	6.000	95,192	1,392			96,584
M	D	8.000	41,945	582			42,527
M	D	10.000	17,305				17,305
M	D	12.000	14,350				14,350
M	S	16.000	116				116
Total Within Municipality			186,286	1,974	361	0	187,899
M	D	8.000	600				600
M	D	12.000	5,600				5,600
Total Outside of Municipality			6,200	0	0	0	6,200
Total Utility			192,486	1,974	361	0	194,099

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,721		19		1,702	24	1
M	1.000	262	42	1		303	125	2
M	1.250	11				11		3
M	1.500	37		1		36		4
M	2.000	23	1			24		5
M	3.000	5				5		6
M	4.000	5				5		7
M	6.000	2				2		8
M	8.000	1				1		9
Total Utility		2,067	43	21	0	2,089	149	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,127	132	52	(3)	2,204	242	1
1.000	60	2	2		60	3	2
1.250	13		1		12		3
1.500	22	2	1	1	24	3	4
2.000	25	2			27	4	5
3.000	11				11		6
4.000	4				4		7
6.000	2				2		8
8.000	2				2		9
Total:	2,266	138	56	(2)	2,346	252	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,918	197	7	12	1	69	2,204	1
1.000	6	40	5	7	1	1	60	2
1.250		10		2			12	3
1.500		15	2	3		4	24	4
2.000		17	2	7	1		27	5
3.000		2	3	6			11	6
4.000			1	2		1	4	7
6.000			2				2	8
8.000				2			2	9
Total:	1,924	281	22	41	3	75	2,346	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	6				6	1
Within Municipality	320	7	5		322	2
Total Fire Hydrants	326	7	5	0	328	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	492
Number of distribution system valves end of year:	526
Number of distribution valves operated during year:	302

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

ACCOUNT 463 UTILITY REFUNDED INCORRECTLY APPLIED PUBLIC FIRE PROTECTION RATES FROM PREVIOUS YEARS BASED ON PSC LETTER DIRECTION. 1997 REFUNDS TOTALED \$56,129.

Water Mains (Page W-15)

SCHEDULE NOTES

RETIRED 2" 260' replaced by 6"
1 1/4" 101" replaced by 6"

ADDED 8" 582' added to Derrick Addition, paid by Derrick
6" 1392' added, 260' to replace 2", 101' to replace 1 1/4",
1031" to tie deadend lines together
